

collected the school taxes. Hence the figures shown for these provinces are, generally speaking, exclusive of rural school taxes, particulars of which are not available from published reports. Commencing with 1943, however, under a program for establishing larger school units in Nova Scotia, some municipalities have been levying and collecting the school taxes for and on behalf of the rural school boards situated therein. A similar program has also been inaugurated in New Brunswick, so that more complete figures are now available as the larger school units are gradually established. Prior to 1943, the figures for Alberta were incomplete because municipal taxes did not include certain school and hospital levies, which were not collected by the municipal unit or were regarded as "trust" taxes. In Quebec, while school taxes, with few exceptions, are levied and collected by the school corporations which function independently of municipal authorities, they are, nevertheless, included in this tabulation for purposes of greater interprovincial comparability. It will therefore be apparent from the foregoing that the figures in Table 38, except in the case of Quebec, represent only the amount of tax levies, collections and arrears of the municipalities, and include school taxes only to the extent that such are also levied and collected by the municipalities for and on behalf of local school authorities. Taxes for schools outside incorporated municipal organizations are not included.

38.—Municipal Taxation, by Provinces, 1943-46

NOTE.—See text on p. 1001 for limitations on comparability of statistics in this table.

| Province and Year | Tax Levy | Tax Collections, Current and Arrears | | Taxes Receivable, Current and Arrears | Property Acquired for Taxes | Total Taxes Receivable and Property Acquired for Taxes | |
|---------------------------------|------------------------|---|-------------------|---|-----------------------------------|---|-----------------|
| | | Total | P.C. of Levy | | | Total | P.C. of Levy |
| | \$ | \$ | | \$ | \$ | \$ | |
| P.E. Island¹— | | | | | | | |
| 1943..... | 339,632 | 344,677 | 101.5 | 152,766 | 2 | 152,766 | 45.0 |
| 1944..... | 337,233 | 334,713 | 99.3 | 150,712 | 2 | 150,712 | 44.7 |
| 1945..... | 377,487 | 379,576 | 100.6 | 146,975 | 2 | 146,975 | 38.9 |
| 1946..... | 393,791 | 403,666 | 102.5 | 132,449 | 2 | 132,449 | 33.6 |
| Nova Scotia— | | | | | | | |
| 1943..... | 9,084,299 | 9,446,146 | 104.0 | 4,606,728 | 304,148 | 4,910,876 | 54.1 |
| 1944..... | 9,584,165 | 9,750,605 | 101.7 | 3,771,845 | 257,623 | 4,029,468 | 42.0 |
| 1945..... | 10,046,450 | 10,216,800 | 101.7 | 3,386,493 | 232,897 | 3,619,390 | 36.0 |
| 1946..... | 10,705,668 | 10,635,395 | 99.3 | 3,227,837 | 204,500 | 3,432,337 | 32.1 |
| New Brunswick— | | | | | | | |
| 1943..... | 5,082,812 ³ | 5,462,616 ³ | 107.5 | 3,925,587 | 2 | 3,925,587 | 77.2 |
| 1944..... | 5,377,195 ³ | 5,514,272 ³ | 102.5 | 3,526,083 | 2 | 3,526,083 | 65.6 |
| 1945..... | 6,708,855 ³ | 6,545,264 ³ | 97.6 | 3,375,399 | 2 | 3,375,399 | 50.3 |
| 1946..... | 7,350,407 ³ | 7,350,087 ³ | 99.3 | 3,040,178 | 2 | 3,040,178 | 41.4 |
| Quebec— | | | | | | | |
| 1943..... | 75,906,155 | 77,519,824 | 102.1 | 26,080,874 | 16,564,008 ⁴ | 42,644,882 | 56.2 |
| 1944..... | 74,428,078 | 31,008,759 ⁵ | 91.8 ⁵ | 19,553,478 | 14,756,456 ⁴ | 34,309,934 | 46.1 |
| 1945..... | 81,066,353 | 6 | 6 | 17,875,172 | 12,836,487 | 30,711,659 | 37.9 |
| 1946..... | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Ontario— | | | | | | | |
| 1943..... | 111,546,480 | 114,331,179 | 102.5 | 17,002,865 | 12,872,522 | 29,875,387 | 26.8 |
| 1944..... | 111,380,748 | 114,435,002 | 102.7 | 13,977,678 | 13,422,460 | 27,400,138 | 24.6 |
| 1945..... | 108,162,977 | 110,003,248 | 101.7 | 11,722,272 | 11,430,367 | 23,152,639 | 21.4 |
| 1946..... | 117,628,950 | 117,925,376 | 100.3 | 11,115,210 | 8,033,594 | 19,148,804 | 16.3 |

For footnotes, see end of table.